



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** December 06, 2018

**Staff Contact:** Kimberly Adams ( kadams@carson.org)

**Agenda Title:** For Possible Action: To approve the removal of the 2018/19 Real Property Taxes for parcel number 009-551-31 (788 Fairview Dr.) per NRS 361.065 in the amount of \$19,828.97 and a waiver of \$694.07 in penalties. (Kimberly Adams, kadams@carson.org).

**Staff Summary:** The Assessor's Office is requesting the removal of the 2018/19 Real Property Taxes for Assessor's Parcel Number (APN) 009-551-31 and corresponding amounts: \$19,828.97 to be removed, and a waiver of \$694.07 in penalties.

**Agenda Action:** Formal Action/Motion

**Time Requested:** Consent

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## **Proposed Motion**

I move to accept the removal of the 2018/19 Real Property Taxes in the amount of \$19,828.97, plus a waiver of \$694.07 in penalties, for the parcel described.

## **Board's Strategic Goal**

Efficient Government

## **Previous Action**

N/A

## **Background/Issues & Analysis**

Pursuant to NRS 361.065, property owned by a legally created school district, the Achievement School District or a charter school within the State and devoted to public school purposes are exempt from taxation. The Argent Preparatory Academy, f/k/a Silver State Schools (Argent), is located on APN 009-551-31. On June 14, 2018, the First Judicial District Court in Carson City issued an Order requiring Argent to surrender its charter, close enrollment of students at the end of the 2018 summer term and proceed with closure of the school under receivership. As a result of the Order, it was initially determined that Argent was no longer "devoted to public school purposes," as required by NRS 361.065 for exemption purposes, and therefore no longer exempt from taxation. However, upon further consideration, it appears that it is unsettled law with regard to whether a charter school that is in a winding up period for liquidation can or cannot be considered devoted to public school purposes. Because this is an area of unsettled law, the removal of the accrued property taxes and waiver of penalties for nonpayment is requested for fiscal year 2018/19. Argent has been notified that this removal and waiver, if approved by the Board, does not constitute any admission or concession by the City with regard to a legal position and that a decision will have to be made concerning exemption eligibility for fiscal year 2019/20 if the property is still occupied by Argent under receivership and not operating as a school.

## **Applicable Statute, Code, Policy, Rule or Regulation**

NRS. 361.065

**Financial Information**

Is there a fiscal impact?  Yes  No

If yes, account name/number: 2018/19 Real Property Taxes, various taxing entities.

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact: Reduction in the 2018/19 Real Property Taxes.

**Alternatives**

Approve, Modify or Deny

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

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(Vote Recorded By)